

SENATE BILL 2196

By Kyle

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 5, relative to assessments and taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-509, is amended by deleting subsection (f) in its entirety and by substituting instead the following:

(f)

(1) Errors or omissions correctable under this section include only obvious clerical mistakes, involving no judgment of or discretion by the assessor, apparent from the face of the official tax and assessment records, such as the name or address of an owner, the location or physical description of property, misplacement of a decimal point or mathematical miscalculation, errors of classification, and duplicate assessment.

(2) Errors or omissions correctable under this section do not include clerical mistakes in tax reports or schedules filed by a taxpayer with the assessor. This subdivision (f)(2) shall not apply to any county having a population of not less than eight hundred ninety-seven thousand four hundred (897,400) nor more than eight hundred ninety-seven thousand five hundred (897,500) according to the 2000 federal census or any subsequent federal census.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.